

**Trends in School Corporation Expenditures**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Community Schools of Frankfort (1170)**

<b>Student Instructional Category</b>	<b>Account</b>	<b>FY09</b>	<b>FY10</b>	<b>FY11</b>	<b>FY12</b>	<b>Increase from FY09</b>	<b>Increase from Previous Year</b>	<b>FY12 % Total Expenditures</b>
<b><u>Student Academic Achievement</u></b>	Regular Programs	\$12,086,364	\$12,227,563	\$12,621,001	\$12,394,285	2.5%	-1.8%	34.32%
	Learning Disability	\$1,031,690	\$964,765	\$902,679	\$955,024	-7.4%	5.8%	2.64%
	Mental Disabilities	\$966,996	\$916,150	\$896,610	\$908,853	-6.0%	1.4%	2.52%
	Textbooks for Rent or Resale	\$554,091	\$268,360	\$81,273	\$701,872	26.7%	> 500%	1.94%
	Improvement of Instruction	\$535,111	\$722,127	\$629,994	\$621,971	16.2%	-1.3%	1.72%
	Library/Media Services	\$606,790	\$489,757	\$381,848	\$402,430	-33.7%	5.4%	1.11%
	Emotional Disabilities	\$376,428	\$378,159	\$383,763	\$380,400	1.1%	-.9%	1.05%
	Payments to Other Governmental Units Within State	\$331,342	\$329,576	\$205,589	\$356,877	7.7%	73.6%	.99%
	Special Education Preschool	\$365,616	\$357,468	\$297,468	\$332,761	-9.0%	11.9%	.92%
	Vocational Education	\$278,040	\$274,924	\$261,784	\$254,734	-8.4%	-2.7%	.71%
	Gifted And Talented	\$117,387	\$116,415	\$120,054	\$127,068	8.2%	5.8%	.35%
	Adult/Continuing Education Programs	\$117,662	\$108,495	\$91,981	\$115,297	-2.0%	25.3%	.32%
	Physical Impairment	\$83,226	\$89,879	\$103,397	\$103,209	24.0%	-.2%	.29%
	Preventive Remediation	\$255,690	\$230,518	\$70,502	\$50,734	-80.2%	-28.0%	.14%
	Summer School Programs	\$37,811	\$42,710	\$40,979	\$48,864	29.2%	19.2%	.14%
	Other Special Programs	\$34,597	\$35,017	\$32,565	\$30,656	-11.4%	-5.9%	.08%
	Culturally Different	\$60,750	-\$4,050	\$0	\$0	-100.0%	N/A	.0%
	<b>Total</b>	<b>\$17,839,591</b>	<b>\$17,547,834</b>	<b>\$17,121,488</b>	<b>\$17,785,037</b>	<b>-3%</b>	<b>3.9%</b>	<b>49.24%</b>
<b><u>Student Instructional Support</u></b>	Office of The Principal	\$1,535,516	\$1,572,930	\$1,481,549	\$1,677,284	9.2%	13.2%	4.64%
	Guidance Services	\$611,468	\$591,897	\$622,969	\$614,958	.6%	-1.3%	1.70%
	Special Education Administration	\$541,317	\$539,191	\$505,874	\$557,778	3.0%	10.3%	1.54%
	Speech Pathology and Audiology Services	\$282,093	\$333,884	\$360,900	\$385,232	36.6%	6.7%	1.07%
	Psychological Services	\$296,399	\$327,790	\$355,468	\$369,215	24.6%	3.9%	1.02%
	Psychological Testing	\$369,902	\$273,391	\$240,056	\$263,500	-28.8%	9.8%	.73%
	Occupational Therapy, Related Services	\$147,651	\$171,402	\$153,436	\$225,627	52.8%	47.1%	.62%
	Health Services	\$295,155	\$246,389	\$195,418	\$212,187	-28.1%	8.6%	.59%
	Physical Therapy Services	\$199,428	\$149,424	\$121,434	\$82,214	-58.8%	-32.3%	.23%
	Psychological Counseling	\$3,870	\$3,765	\$8,985	\$4,125	6.6%	-54.1%	.01%
	Attendance and Social Work Services	\$264	\$5,048	\$147	\$0	-100.0%	-100.0%	.0%
	Other Support Services, School Administration	\$1,009	\$0	\$0	\$0	-100.0%	N/A	.0%
	<b>Total</b>	<b>\$4,284,071</b>	<b>\$4,215,112</b>	<b>\$4,046,235</b>	<b>\$4,392,121</b>	<b>2.5%</b>	<b>8.5%</b>	<b>12.16%</b>
<b><u>Overhead and Operational</u></b>	Operation and Maintenance of Plant Services	\$2,992,348	\$3,031,661	\$2,802,649	\$2,930,157	-2.1%	4.5%	8.11%
	Food Services Operations	\$1,302,890	\$1,270,919	\$1,267,857	\$1,275,971	-2.1%	.6%	3.53%

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	Student Transportation	\$1,061,011	\$893,456	\$1,095,319	\$843,174	-20.5%	-23.0%	2.33%
	Fiscal Services	\$341,701	\$321,415	\$302,966	\$385,043	12.7%	27.1%	1.07%
	Executive Administration	\$347,888	\$408,992	\$370,381	\$327,836	-5.8%	-11.5%	.91%
	Administrative Technology Services	\$307,757	\$318,762	\$292,959	\$263,126	-14.5%	-10.2%	.73%
	Board of Education	\$71,203	\$52,918	\$88,545	\$144,105	102.4%	62.7%	.40%
	Other Fiscal Services	\$41,361	\$21,240	\$38,871	\$18,522	-55.2%	-52.4%	.05%
	Planning, Research, Development and Evaluation	\$3,340	\$1,625	\$3,525	\$2,425	-27.4%	-31.2%	.01%
	Other Food Services	\$1,004	\$667	\$786	\$1,007	.3%	28.2%	.0%
	Ditch Assessments	\$358	\$404	\$846	\$226	-36.7%	-73.2%	.0%
	Personnel Services	\$945	\$450	\$0	\$0	-100.0%	N/A	.0%
	<b>Total</b>	<b>\$6,471,806</b>	<b>\$6,322,508</b>	<b>\$6,264,703</b>	<b>\$6,191,592</b>	<b>-4.3%</b>	<b>-1.2%</b>	<b>17.14%</b>
<b><i>Nonoperational</i></b>	Debt Services	\$3,615,803	\$6,088,260	\$3,642,437	\$3,654,034	1.1%	.3%	10.12%
	Building Acquisition, Construction and Improvements	\$478,623	\$271,683	\$677,847	\$2,192,228	358.0%	223.4%	6.07%
	Facilities Acquisition and Construction	\$1,249,732	\$1,125,164	\$1,162,139	\$834,931	-33.2%	-28.2%	2.31%
	Common School Fund	\$570,375	\$555,075	\$633,761	\$585,475	2.6%	-7.6%	1.62%
	Athletic Coaches	\$335,610	\$342,694	\$347,438	\$341,109	1.6%	-1.8%	.94%
	Building Acquisition, Construction and Improvement	\$122,389	\$122,389	\$122,389	\$122,389	.0%	.0%	.34%
	Community Service Operations	\$9,179	\$8,450	\$9,794	\$16,574	80.6%	69.2%	.05%
	High School Band Uniforms	\$4,234	\$2,576	\$0	\$0	-100.0%	N/A	.0%
	<b>Total</b>	<b>\$6,385,946</b>	<b>\$8,516,291</b>	<b>\$6,595,805</b>	<b>\$7,746,741</b>	<b>21.3%</b>	<b>17.4%</b>	<b>21.45%</b>
	<b>Grand Total</b>	<b>\$34,981,414</b>	<b>\$36,601,745</b>	<b>\$34,028,232</b>	<b>\$36,115,491</b>	<b>3.2%</b>	<b>6.1%</b>	<b>100.0%</b>